IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :23126 & 23140 of 2006

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Dated: 8th November 2006.

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WRIT PETITION NO :23126 of 2006

Between:
M/s. Ganga Containers, Darusalam, Hyderabad

..... PETITIONER

AND

The Commercial Tax Officer, Aghapuram Circle,
Hyderabad and others.

.....RESPONDENTS

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THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NOs.23126 & 23140 OF 2006

ORAL COMMON ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

These two writ petitions are filed by the same petitioner, which is a partnership firm and a registered dealer under the A.P.G.S.T. Act, with the 1st respondent herein, carrying on business in the manufacture of Masala Powders.

For the assessment years 2002-03 and 2003-04, the liability of the petitioner for sales tax under the A.P.G.S.T. Act, came to be determined by the Assessing Authority by his orders dated 15-12-2005 and 17-12-2005 respectively. Aggrieved by the same, the petitioner carried the matter in appeal before the 2nd respondent along with applications seeking stay of recovery of the disputed tax. The said stay applications, for the abovementioned two assessment years, were rejected by

the 2nd respondent by two separate orders dated 01-08-2006. The petitioner challenged the correctness of those orders in a Revision before the

3rd respondent, unsuccessfully. The 3rd respondent by two different orders dated 6th October, 2006, rejected the Revisions. Hence, these two writ petitions with respective prayers as follows:

> " For the reasons in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue a Writ or Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd Respondent in CCT's Ref.LIII(1)/747/2006-I, dated 6.10.2006 as illegal, arbitrary and unjustified and consequently restrain the 1st Respondent from taking any coercive steps for recovery of disputed tax of Rs.2,02,563/- for the assessment year 2002-03 pending disposal of the appeal before the 2nd Respondent and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case."

> " For the reasons in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue a Writ or Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd Respondent in CCT's Ref.LIII(1)/747/2006-II, dated 6.10.2006 as illegal, arbitrary and unjustified and consequently restrain

the 1st Respondent from taking any coercive steps for recovery of disputed tax of Rs.2,39,618/- for the assessment year 2003-04 pending disposal of the appeal before the 2nd Respondent and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case."

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we are of the opinion that the matters can be disposed of at this stage, directing the respondents not to take any coercive steps for recovery of the disputed tax during the pendency of the abovementioned appeals before the 2nd respondent on condition of the petitioner depositing 50% of the disputed tax for each of the abovementioned assessment year, within a period of six weeks from today.

The amount of tax, if any, already paid towards the abovementioned disputed tax, shall be given credit to while computing the said 50% of the disputed tax.

Accordingly, with the above directions, both the writ petitions are disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

8th November 2006
mrk